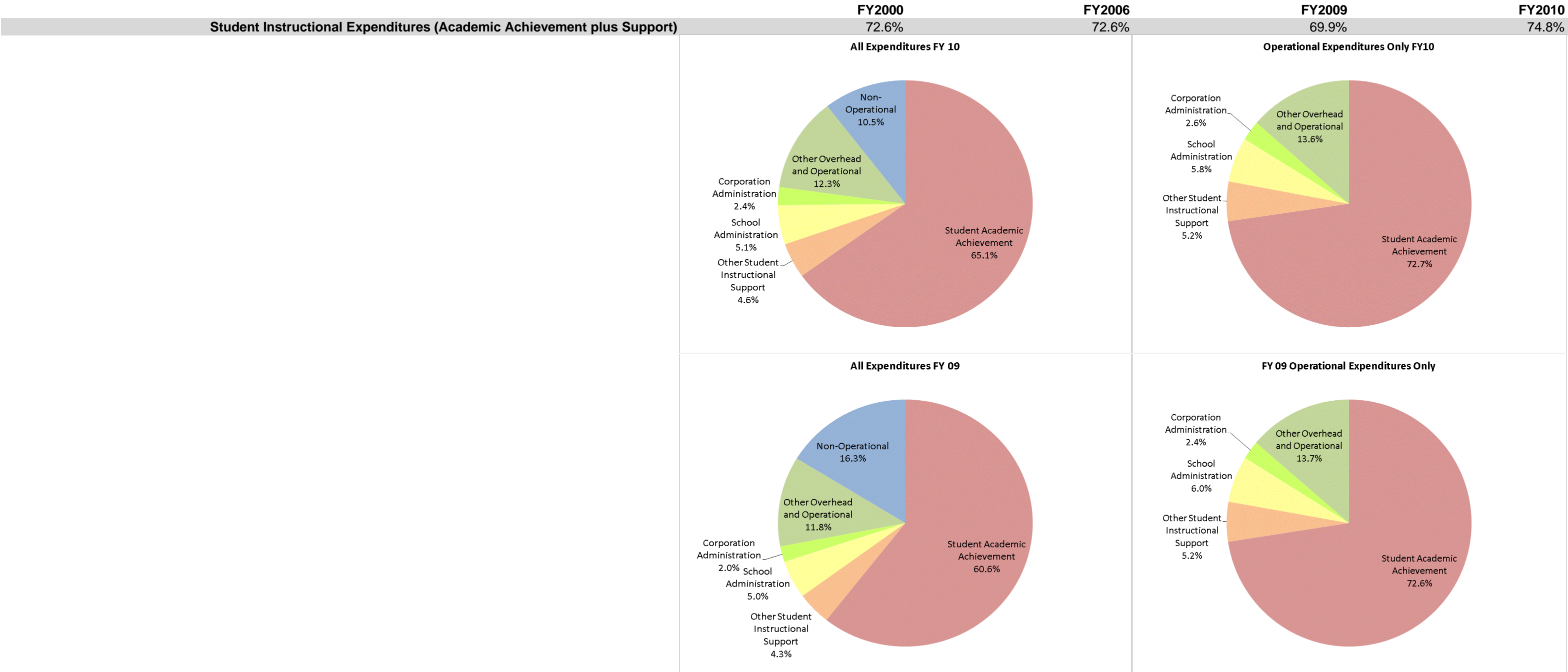


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
School City of Mishawaka (7200)

School City of Mishawaka (7200)

| Student Instructional Category | FY99 % of Total |       | FY06 % of Total |       | FY09 % of Total |       | FY10 % of Total |       |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
|                                | FY 1999         | Exp   | FY 2006         | Exp   | FY 2009         | Exp   | FY 2010         | Exp   |
| Student Academic Achievement   | \$32,456,408    | 64.7% | \$43,056,137    | 64.1% | \$47,537,207    | 60.6% | \$48,492,717    | 65.1% |
| Student Instructional Support  | \$3,974,059     | 7.9%  | \$5,737,802     | 8.5%  | \$7,287,655     | 9.3%  | \$7,238,813     | 9.7%  |
| Overhead and Operational       | \$6,490,429     | 12.9% | \$10,187,687    | 15.2% | \$10,813,017    | 13.8% | \$10,928,010    | 14.7% |
| Nonoperational                 | \$7,272,187     | 14.5% | \$8,232,608     | 12.2% | \$12,742,711    | 16.3% | \$7,824,794     | 10.5% |
| Grand Total                    | \$50,193,083    |       | \$67,214,233    |       | \$78,380,590    |       | \$74,484,332    |       |



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
School City of Mishawaka (7200)

| Student Instructional Category     | Account   | FY 1999      | FY 2006      | FY 2009      | FY 2010      | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|------------------------------------|---|--------------|--------------|--------------|--------------|------------------|-----------------|-----------------|
| Student Academic Achievement       | 11050 Regular Programs; Full Day Kindergarten   | \$0          | \$107,604    | \$328,416    | \$312,755    |                  | 191%            | -5%             |
|                                    | 11100 Regular Programs; Elementary  | \$7,015,012  | \$8,050,509  | \$12,498,998 | \$13,026,371 | 86%              | 62%             | 4%              |
|                                    | 11200 Regular Programs; Middle/Junior High  | \$2,162,123  | \$2,406,256  | \$3,727,351  | \$3,926,905  | 82%              | 63%             | 5%              |
|                                    | 11300 Regular Programs; High School   | \$3,576,469  | \$4,163,872  | \$6,248,293  | \$6,434,318  | 80%              | 55%             | 3%              |
|                                    | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0          | \$0          | \$0          | \$24,544     |                  |                 |                 |
|                                    | 11590 Other Vocational Education Programs   | \$14,880     | \$0          | \$0          | \$0          | -100%            |                 |                 |
|                                    | 12110 Gifted And Talented; Gifted and Talented  | \$223,465    | \$71,811     | \$110,973    | \$83,907     | -62%             | 17%             | -24%            |
|                                    | 12150 Gifted And Talented; High Ability Student Programs  | \$0          | \$0          | \$0          | \$19,139     |                  |                 |                 |
|                                    | 12210 Mental Disabilities; Mild Mental Disabilities   | \$2,053,616  | \$2,844,550  | \$5,047,259  | \$5,936,386  | 189%             | 109%            | 18%             |
|                                    | 12220 Mental Disabilities; Moderate Mental Disabilities   | \$1,755,033  | \$3,318,976  | \$5,576,333  | \$5,741,573  | 227%             | 73%             | 3%              |
|                                    | 12310 Physical Impairment; Orthopedic Impairment  | \$166,374    | \$144,065    | \$248,311    | \$264,369    | 59%              | 84%             | 6%              |
|                                    | 12330 Physical Impairment; Visual Impairment  | \$92,216     | \$73,506     | \$114,164    | \$135,503    | 47%              | 84%             | 19%             |
|                                    | 12340 Physical Impairment; Hearing Impairment   | \$101,444    | \$190,722    | \$221,672    | \$269,827    | 166%             | 41%             | 22%             |
|                                    | 12350 Physical Impairment; Homebound  | \$4,989      | \$13,087     | \$26,613     | \$33,062     | > 500%           | 153%            | 24%             |
|                                    | 12410 Emotional Disabilities; Emotional Disabilities; Full Time                                       | \$1,141,678  | \$972,468    | \$1,724,304  | \$1,732,949  | 52%              | 78%             | 1%              |
|                                    | 12420 Emotional Disabilities; Emotional Disabilities; All Others                                      | \$60,604     | \$67,291     | \$85,989     | \$79,398     | 31%              | 18%             | -8%             |
|                                    | 12510 Culturally Different; Communication Disorders   | \$472,741    | \$617,047    | \$1,146,358  | \$1,315,764  | 178%             | 113%            | 15%             |
|                                    | 12520 Culturally Different; Compensatory  | \$23,600     | \$21,716     | \$4,743      | \$7,353      | -69%             | -66%            | 55%             |
|                                    | 12710 Equal Opportunity At Risk   | \$162,019    | \$67,732     | \$13,348     | \$14,288     | -91%             | -79%            | 7%              |
|                                    | 12810 Special Education Preschool   | \$538,788    | \$981,174    | \$1,440,339  | \$1,422,701  | 164%             | 45%             | -1%             |
|                                    | 12900 Other Special Programs  | \$32,188     | \$27,761     | \$89,218     | \$70,893     | 120%             | 155%            | -21%            |
|                                    | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program                   | \$3,922      | \$0          | \$0          | \$0          | -100%            |                 |                 |
|                                    | 14100 Summer School Programs; Elementary  | \$89,525     | \$119,186    | \$257,226    | \$234,840    | 162%             | 97%             | -9%             |
|                                    | 14200 Summer School Programs; Middle/Junior High School   | \$0          | \$48,224     | \$42,345     | \$47,410     |                  | -2%             | 12%             |
|                                    | 14300 Summer School Programs; High School   | \$104,182    | \$149,786    | \$186,597    | \$188,869    | 81%              | 26%             | 1%              |
|                                    | 16100 Remediation Testing   | \$551,545    | \$638,955    | \$906,566    | \$805,815    | 46%              | 26%             | -11%            |
|                                    | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$78,977     | \$143,424    | \$224,718    | \$120,719    | 53%              | -16%            | -46%            |
|                                    | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$2,258,335  | \$3,036,875  | \$3,686,739  | \$3,313,010  | 47%              | 9%              | -10%            |
|                                    | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other                 | \$53,417     | \$122,800    | \$331,124    | \$0          | -100%            | -100%           | -100%           |
|                                    | 22110 Improvement of Instruction; Service Area Direction  | \$10,653     | \$4,201      | \$176,664    | \$304,816    | > 500%           | > 500%          | 73%             |
|                                    | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$235,540    | \$364,591    | \$188,741    | \$136,472    | -42%             | -63%            | -28%            |
|                                    | 22130 Improvement of Instruction; Instructional Staff Training  | \$115,577    | \$326,284    | \$232,328    | \$139,230    | 20%              | -57%            | -40%            |
|                                    | 22220 Library/Media Services; School Library  | \$378,885    | \$356,162    | \$501,045    | \$572,809    | 51%              | 61%             | 14%             |
|                                    | 22230 Library/Media Services; Audiovisual   | \$63,316     | \$11,651     | \$3,426      | \$1,343      | -98%             | -88%            | -61%            |
|                                    | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$1,161,822  | \$827,589    | \$603,684    | \$175,349    | -85%             | -79%            | -71%            |
|                                    | 22290 Library/Media Services; Other Educational Media Services  | \$184,984    | \$68,299     | \$1,058      | -\$175       | -100%            | -100%           | -117%           |
|                                    | 22320 Instruction, Related Technology; Student Learning Centers                                       | \$0          | \$0          | \$29,041     | \$49,114     |                  |                 | 69%             |
|                                    | 22350 Instruction, Related Technology; Systems Operations   | \$0          | \$0          | \$10,277     | \$8,454      |                  |                 | -18%            |
|                                    | 22360 Instruction, Related Technology; Network Support  | \$0          | \$438,336    | \$891,962    | \$972,994    |                  | 122%            | 9%              |
|                                    | 22900 Other Support Service, Instructional Staff  | \$0          | \$0          | \$57,726     | \$138,373    |                  |                 | 140%            |
|                                    | 25510 Textbooks for Rent or Resale; Direction of Rental Service                                       | \$0          | \$6,075      | \$0          | \$0          |                  | -100%           |                 |
|                                    | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$424,511    | \$313,876    | \$248,225    | \$250,112    | -41%             | -20%            | 1%              |
|                                    | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                                     | \$15,836     | \$7,121      | \$11,106     | \$7,196      | -55%             | 1%              | -35%            |
|                                    | 25550 Textbooks for Rent or Resale; Direction of Resale Service                                       | \$640        | \$0          | \$0          | \$0          | -100%            |                 |                 |
|                                    | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks   | \$0          | \$135        | \$0          | \$0          |                  | -100%           |                 |
|                                    | 25570 Textbooks for Rent or Resale; Materials and Supplies  | \$279,808    | \$230,871    | \$293,926    | \$173,965    | -38%             | -25%            | -41%            |
|                                    | 26497 2007 Account Code - Teachers Retirement Fund  | \$1,007,297  | \$1,407,110  | \$0          | \$0          |                  |                 |                 |
| Student Academic Achievement Total |   | \$26,616,010 | \$32,761,697 | \$47,537,207 | \$48,492,717 | 82%              | 48%             | 2%              |
| Student Instructional Support      |   |              |              |              |              |                  |                 |                 |
|                                    | 21120 Attendance and Social Work Services; Attendance Services  | \$103,948    | \$125,725    | \$202,631    | \$214,978    | 107%             | 71%             | 6%              |
|                                    | 21130 Attendance and Social Work Services; Social Work Services                                       | \$9,051      | \$66,964     | \$304,676    | \$782,338    | > 500%           | > 500%          | 157%            |
|                                    | 21220 Guidance Services; Counseling Services  | \$374,669    | \$448,689    | \$742,656    | \$679,907    | 81%              | 52%             | -8%             |
|                                    | 21230 Guidance Services; Appraisal Services   | \$3,000      | \$24,644     | \$2,625      | \$2,975      | -1%              | -88%            | 13%             |
|                                    | 21340 Health Services; Nurse Services   | \$73,916     | \$214,352    | \$336,778    | \$228,529    | 209%             | 7%              | -32%            |
|                                    | 21410 Psychological Services; Service Area Direction  | \$368,753    | \$436,909    | \$814,894    | \$735,123    | 99%              | 68%             | -10%            |
|                                    | 21420 Psychological Testing   | \$41,550     | \$12,318     | \$139,900    | \$10,381     | -75%             | -16%            | -93%            |
|                                    | 21810 Special Education Administration; Service Area Direction  | \$272,145    | \$493,138    | \$776,646    | \$659,911    | 142%             | 34%             | -15%            |
|                                    | 21890 Special Education Administration; Other Special Education Administration                        | \$15,208     | \$43,837     | \$61,779     | \$99,775     | > 500%           | 128%            | 62%             |
|                                    | 24100 Office of The Principal   | \$1,494,322  | \$1,798,154  | \$3,164,022  | \$3,104,864  | 108%             | 73%             | -2%             |
|                                    | 24900 Other Support Services, School Administration   | \$333,483    | \$469,815    | \$741,048    | \$720,031    | 116%             | 53%             | -3%             |



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
School City of Mishawaka (7200)

| Student Instructional Category      | Account  | FY 1999     | FY 2006     | FY 2009      | FY 2010      | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|--|-------------|-------------|--------------|--------------|------------------|-----------------|-----------------|
| Student Instructional Support Total |  | \$3,090,046 | \$4,134,544 | \$7,287,655  | \$7,238,813  | 134%             | 75%             | -1%             |
| Overhead and Operational            |  |             |             |              |              |                  |                 |                 |
|                                     | 23110 Board of Education; Service Area Direction   | \$85,376    | \$74,607    | \$159,397    | \$155,127    | 82%              | 108%            | -3%             |
|                                     | 23150 Board of Education; Legal Services   | \$28,884    | \$435,480   | \$85,671     | \$46,646     | 61%              | -89%            | -46%            |
|                                     | 23160 Board of Education; Promotion Expenses   | \$4,788     | \$3,251     | \$4,897      | \$7,953      | 66%              | 145%            | 62%             |
|                                     | 23190 Board of Education; Other Governing Body Services                                      | \$0         | \$296,950   | \$276,509    | \$253,892    |                  | -15%            | -8%             |
|                                     | 23210 Executive Administration; Office of The Superintendent                                 | \$156,643   | \$157,980   | \$245,238    | \$205,749    | 31%              | 30%             | -16%            |
|                                     | 23220 Executive Administration; Community Relations  | \$8,046     | \$1,854     | \$1,468      | \$451        | -94%             | -76%            | -69%            |
|                                     | 23230 Executive Administration; Staff Relations and Negotiations                             | \$31,000    | \$32,106    | \$15,649     | \$19,934     | -36%             | -38%            | 27%             |
|                                     | 23290 Executive Administration; Other Executive Administration Services                      | \$18,759    | \$20,543    | \$21,507     | \$19,044     | 2%               | -7%             | -11%            |
|                                     | 25110 Fiscal Services; Office of The Business Manager  | \$268,290   | \$524,517   | \$607,367    | \$623,981    | 133%             | 19%             | 3%              |
|                                     | 25140 Fiscal Services; Receiving and Disbursing Funds  | \$6,764     | \$8,650     | \$0          | \$0          | -100%            | -100%           |                 |
|                                     | 25191 Other Fiscal Services; Refund of Revenue   | \$0         | \$0         | \$1,280      | \$497        |                  |                 | -61%            |
|                                     | 25195 Other Fiscal Services; Bank Account Service Charge                                     | \$103       | \$6,928     | \$11,832     | \$12,756     | > 500%           | 84%             | 8%              |
|                                     | 25199 Other Fiscal Services; Other   | \$0         | \$0         | \$570        | \$342,008    |                  |                 | > 500%          |
|                                     | 25300 Printing, Publishing, and Duplicating Services   | \$0         | \$0         | \$38,652     | \$36,010     |                  |                 | -7%             |
|                                     | 25740 Personnel Services; Noninstructional Personnel Training                                | \$0         | \$520       | \$343        | \$5,068      |                  | > 500%          | > 500%          |
|                                     | 25750 Personnel Services; Health Services  | \$3,351     | \$1,614     | \$745        | \$279        | -92%             | -83%            | -63%            |
|                                     | 25890 Other Technology Services  | \$0         | \$0         | \$52,805     | \$59,263     |                  |                 | 12%             |
|                                     | 25920 Ditch Assessments  | \$83        | \$0         | \$0          | \$0          | -100%            |                 |                 |
|                                     | 25990 Other Support Services, Central  | \$0         | \$4,184     | \$65,739     | -\$32,873    | < -500%          | -886%           | -150%           |
|                                     | 26100 Operation and Maintenance of Plant Services; Service Area Direction                    | \$91,956    | \$43,636    | \$70,097     | \$93,522     | 2%               | 114%            | 33%             |
|                                     | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                  | \$2,608,380 | \$3,431,736 | \$5,036,879  | \$4,676,695  | 79%              | 36%             | -7%             |
|                                     | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                    | \$9,143     | \$15,416    | \$8,033      | \$1,048      | -89%             | -93%            | -87%            |
|                                     | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                  | \$299,231   | \$444,552   | \$339,225    | \$398,767    | 33%              | -10%            | 18%             |
|                                     | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds  | \$655       | \$1,035     | \$0          | \$0          |                  |                 |                 |
|                                     | 26499 2007 Account Code - Other  | \$2,852     | \$9,666     | \$0          | \$0          |                  |                 |                 |
|                                     | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)           | \$4,272     | \$10,901    | \$66,055     | \$24,213     | 467%             | 122%            | -63%            |
|                                     | 26600 Operation and Maintenance of Plant Services; Security Services                         | \$36,841    | \$85,240    | \$104,112    | \$120,401    | 227%             | 41%             | 16%             |
|                                     | 26700 Operation and Maintenance of Plant Services; Insurance                                 | \$104,313   | \$361,817   | \$234,576    | \$194,777    | 87%              | -46%            | -17%            |
|                                     | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant  | \$310,688   | \$682,362   | \$410,241    | \$441,525    | 42%              | -35%            | 8%              |
|                                     | 27010 Student Transportation; Service Area Direction   | \$33,189    | \$14,811    | \$11,848     | \$62,221     | 87%              | 320%            | 425%            |
|                                     | 27100 Student Transportation; Vehicle Operation  | \$120,961   | \$277,187   | \$241,932    | \$416,021    | 244%             | 50%             | 72%             |
|                                     | 27300 Student Transportation; Vehicle Servicing and Maintenance                              | \$63,824    | \$84,806    | \$128,506    | \$101,514    | 59%              | 20%             | -21%            |
|                                     | 27400 Student Transportation; Purchase of School Buses                                       | \$53,089    | \$54,545    | \$260,279    | \$160,528    | 202%             | 194%            | -38%            |
|                                     | 27500 Student Transportation; Insurance on Buses   | \$0         | \$0         | \$18,252     | \$31,151     |                  |                 | 71%             |
|                                     | 27700 Student Transportation; Contracted Transportation Services                             | \$181,203   | \$65,659    | \$24,417     | \$10,219     | -94%             | -84%            | -58%            |
|                                     | 27900 Student Transportation; Other Student Transportation Services                          | -\$14,092   | \$11,981    | \$1,371      | \$5,530      |                  | -54%            | 303%            |
|                                     | 31100 Food Services Operations; Service Area Direction                                       | \$66,717    | \$85,504    | \$144,144    | \$146,353    | 119%             | 71%             | 2%              |
|                                     | 31200 Food Services Operations; Food Preparation and Dispensing                              | \$1,037,496 | \$1,418,907 | \$2,123,382  | \$2,287,709  | 121%             | 61%             | 8%              |
|                                     | 31900 Other Food Services  | \$0         | \$0         | \$0          | \$31         |                  |                 |                 |
| Overhead and Operational Total      |  | \$5,622,803 | \$8,668,943 | \$10,813,017 | \$10,928,010 | 94%              | 26%             | 1%              |
| Nonoperational                      |  |             |             |              |              |                  |                 |                 |
|                                     | 33100 Community Service Operations; Direction of Community Services                          | \$0         | \$8,720     | \$15,159     | \$25,109     |                  | 188%            | 66%             |
|                                     | 33400 Athletic Coaches   | \$144,963   | \$180,856   | \$525,157    | \$565,692    | 290%             | 213%            | 8%              |
|                                     | 41000 Facilities Acquisition and Construction; Land Acquisition and Development              | \$35,652    | \$156,472   | \$1,700,152  | \$109,167    | 206%             | -30%            | -94%            |
|                                     | 43000 Facilities Acquisition and Construction; Professional Services                         | \$40,252    | \$340,169   | \$659,479    | -\$71,826    | -278%            | -121%           | -111%           |
|                                     | 45100 Building Acquisition, Construction and Improvements                                    | \$263,542   | \$720,985   | \$832,274    | \$176,389    | -33%             | -76%            | -79%            |
|                                     | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$0         | \$0         | \$347,467    | \$352,795    |                  |                 | 2%              |
|                                     | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$50,685    | \$119,495   | \$78,123     | \$42,759     | -16%             | -64%            | -45%            |
|                                     | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                | \$250,084   | \$81,860    | \$69,152     | \$0          | -100%            | -100%           | -100%           |
|                                     | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$1,820,165 | \$351,046   | \$157,141    | \$128,678    | -93%             | -63%            | -18%            |
|                                     | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$409,638   | \$32,157    | \$0          | \$477        | -100%            | -99%            |                 |
|                                     | 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$0         | \$122,376   | \$395,177    | \$347,052    |                  | 184%            | -12%            |
|                                     | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$3,672,905 | \$4,769,741 | \$7,047,851  | \$3,800,713  | 3%               | -20%            | -46%            |
|                                     | 53150 Debt Services; Lease Rental; Buildings ; Interest                                      | \$0         | \$0         | \$0          | \$1,485,832  |                  |                 |                 |
|                                     | 53450 Debt Services; Lease Rental; Other ; Interest  | \$0         | \$0         | \$11,125     | \$16,944     |                  |                 | 52%             |
|                                     | 54200 Common School Fund; Principal  | \$539,641   | \$1,272,881 | \$725,166    | \$712,211    | 32%              | -44%            | -2%             |
|                                     | 54250 Common School Fund; Interest   | \$0         | \$0         | \$179,285    | \$132,802    |                  |                 | -26%            |
| Nonoperational Total                |  | \$7,227,528 | \$8,156,757 | \$12,742,711 | \$7,824,794  | 8%               | -4%             | -39%            |

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
School City of Mishawaka (7200)

| Student Instructional Category | Account   | FY 1999     | FY 2006      | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|---|-------------|--------------|---------|---------|------------------|-----------------|-----------------|
| Prorated By Fund               |   |             |              |         |         |                  |                 |                 |
|                                | 26491 2007 Account Code - PERF                      | \$494,895   | \$714,643    | \$0     | \$0     |                  |                 |                 |
|                                | 26492 2007 Account Code - Social Security           | \$1,915,751 | \$2,529,533  | \$0     | \$0     |                  |                 |                 |
|                                | 26493 2007 Account Code - Workmen's Compensation    | \$88,290    | \$309,914    | \$0     | \$0     |                  |                 |                 |
|                                | 26494 2007 Account Code - Group Insurance           | \$5,136,835 | \$9,898,737  | \$0     | \$0     |                  |                 |                 |
|                                | 26496 2007 Account Code - Unemployment Compensation | \$924       | \$39,467     | \$0     | \$0     |                  |                 |                 |
| Prorated By Fund Total         |   | \$7,636,696 | \$13,492,292 | \$0     | \$0     |                  |                 |                 |